IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

WEDNESDAY, THE TWENTY FIRST DAY OF JULY
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 12591 of 2004

Between:

M/s.Ruchi Soya Industries Limited, CBM Compound,
Visakhapatnam represented by its Authorised Signatory
Mr.P.V.S.R.G.Prasad

..... PETITIONER

AND

1 Commercial Tax Officer, China Waltair, Visakhapatnam.
2 The Appellate Deputy Commissioner (CT), Visakhapatnam.
3 The Additional Commissioner (CT), Legal, Andhra Pradesh, Nampally, Hyderabad.

.....RESPONDENT(S)

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a writ of certiorari or any other appropriate writ or order or direction quashing the order of 3rd respondent dated 24-06-2004 and restrain the 1st respondent from collecting the disputed tax for the year 1999-2000 (CST).

Counsel for the Petitioner:MR.S.DWARAKANATH.

Counsel for the Respondents : GP FOR COMMERCIAL TAXES

The Court at the stage of admission made the following :

ORDER : (Per Sri Bilal Nazki, J).

Heard learned Counsel for the parties. With their consent, the Writ Petition is being disposed of at this stage.

The controversy is that pending an appeal, application for stay was dismissed by the competent authority. We have gone through the record. We feel that the interest of justice would have been met if stay was granted pending appeal, subject to deposit of half of the liability. Therefore, we set aside the order of the authority and direct that half of the disputed tax liability shall be paid by the petitioner within a period of six weeks. For six weeks, there shall be an unconditional stay and the stay shall continue till disposal of the appeal, provided the amount is deposited within six weeks. The deposit of amount shall be without prejudice to the rights of the petitioner in the appeal.

Writ Petition is disposed of accordingly. No costs.

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(BILAL NAZKI, J)

21st July, 2004.

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(S.ANANDA REDDY, J)

ajr.

To

1 Commercial Tax Officer, China Waltair, Visakhapatnam.
2 The Appellate Deputy Commissioner (CT), Visakhapatnam.
3 The Additional Commissioner (CT), Legal, Andhra Pradesh, Nampally, Hyderabad

4 Two C.Cs. to the G.P.for Commercial Taxes, High Court buildings, Hyderabad (O.U.T).

5 Two C.D. copies.